

Article - Tax - Property

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§7–109.

(a) The personal property described in §§ 7-222, 7-225, and 7-226 of this title is subject to the municipal corporation property tax unless exempted in full or in part by the governing body of the municipal corporation by law.

(b) If any personal property referred to in subsection (a) of this section is exempt from county property tax but is subject to municipal corporation property tax, the Department or the supervisor shall provide the municipal corporation with the assessment of the personal property.

(c) A municipal corporation that takes any action under subsection (a) of this section shall submit a report of its action to the Department. If the Department receives a copy of the law authorizing the action on or before May 1, the action shall be effective for the taxable year following the date the law is enacted.

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